

Data Sources for the FY 2005 Fiscal Capacity Model

Local Revenue

Tennessee Department of Education, Annual Financial Reports from public school systems, fiscal years 2000-01 through 2002-03.

Student Counts—Average Daily Membership

Tennessee Department of Education, Annual Statistical Reports for school years 1999-2000 through 2001-02. <http://www.state.tn.us/education/mreport.htm>

County Population Estimates

U.S. Census Bureau, Population Division, Tennessee County Population Estimates, July 1, 2000 through 2002. <http://eire.census.gov/popest/data/counties/tables/CO-EST2002/CO-EST2002-01-47.php>

Per Capita Income

U.S. Bureau of Economic Analysis, Regional Economic Analysis Division, annual estimates for counties, metro, and BEA economic areas, including employment, 1999-2001. <http://www.bea.doc.gov/bea/regional/reis/>

Local Sales Tax Base

Tennessee Department of Revenue, fiscal years 1999-2000 through 2001-02.

Property Tax Base, Appraisal Ratios and Ratio of Residential and Farm Assessment to Total Assessment

Tennessee Board of Equalization, *Tax Aggregate Report of Tennessee*, calendar years 2000 through 2002. <http://www.comptroller.state.tn.us/pa/taxaggr.htm>

Tax Equivalent Payments

County and Municipal Finances, Division of Local Finance, Comptroller of the Treasury, fiscal years ending June 30, 1993 through 1995.